WHAT IS CLAIMED IS:

- 1. A method for forming a shallow trench isolation, the method comprising:
- i) forming a pad oxide layer on a semiconductor substrate;
- ii) forming a first stopping layer on the pad oxide layer;
- iii) forming a second stopping layer on the first stopping layer;
- iv) etching the second stopping layer, the first stopping layer, the pad oxide layer and the semiconductor substrate to thereby form a second stopping layer pattern, a first stopping layer pattern, a pad oxide layer pattern and a trench;
- v) forming a trench inner surface oxide layer at an inner surface portion of the trench;
 - vi) forming a nitride layer liner on a resulting structure;
 - vii) forming a field oxide layer in the trench;
- viii) selectively removing the second stopping layer pattern thereby exposing the first stopping layer pattern; and
 - ix) removing the first stopping layer pattern.
- 2. The method as claimed in claim 1, wherein the first stopping layer comprises nitride.
- 3. The method as claimed in claim 1, wherein the second stopping layer comprises a material having a selectivity to a gap filling oxide layer which fills up the trench for forming the field oxide layer in a chemical mechanical polishing process so that an etching rate ratio of the gap filling oxide layer with respect to second stopping layer is no

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- 4. The method as claimed in claim 3, wherein the second stopping layer comprises at least one of silicon oxynitride (SiON) and polysilicon.
- 5. The method as claimed in claim 1, wherein the second stopping layer pattern is removed by performing a dry etching process.
- 6. The method as claimed in claim 1, wherein the second stopping layer pattern is removed by performing a wet etching process using a chemical having a selectivity more than 10:1 between the second and first stopping layers.
- 7. The method as claimed in claim 6, wherein, when the second stopping layer includes silicon oxynitride, the second stopping layer pattern is selectively removed by using a mixture including H_2O_2 , HF, and deionized water.
- 8. The method as claimed in claim 6, wherein, when the second stopping layer includes polysilicon, the second stopping layer pattern is selectively removed by using a polysilicon etchant.
- 9. The method as claimed in claim 1, wherein the first stopping layer pattern is removed by performing a wet etching process.

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- 10. The method as claimed in claim 1, wherein step vii) comprises the substeps of forming a gap filling oxide layer to fill the trench and removing the gap filling oxide layer until a surface of the second stopping layer pattern is exposed by performing a chemical mechanical polishing process.
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- 11. A method for forming a shallow trench isolation, the method comprising the steps of:
 - i) forming a pad oxide layer on a semiconductor substrate;
 - ii) forming a first stopping layer on the pad oxide layer;
- iii) forming a second stopping layer on the first stopping layer, the second stopping layer including a material having a selectivity to a material forming the first stopping layer with respect to a predetermined etching process;
- iv) etching the second stopping layer, the first stopping layer, the pad oxide layer and the semiconductor substrate thereby forming a second stopping layer pattern, a first stopping layer pattern, a pad oxide layer pattern and a trench;
 - v) forming a trench inner wall oxide layer at an inner surface portion of the trench;
 - vi) forming a nitride layer liner on a resulting structure;
 - vii) forming a gap filling oxide layer to fill the trench;
- viii) removing the gap filling oxide layer until a surface of the second stopping layer pattern is exposed by performing a chemical mechanical polishing process;
- ix) selectively removing the second stopping layer pattern thereby exposing the first stopping layer pattern; and
 - x) removing the first stopping layer pattern.

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- 12. The method as claimed in claim 11, wherein the first stopping layer includes nitride, and the second stopping layer includes at least one of silicon oxynitride (SiON) and polysilicon.
- 13. The method as claimed in claim 11, wherein the second stopping layer comprises a material having a selectivity to a gap filling oxide layer which fills up the trench for forming the field oxide layer in a chemical mechanical polishing process so that an etching rate ratio of the gap filling oxide layer with respect to second stopping layer is no less than about 10:1.
- 14. The method as claimed in claim 11, wherein the second stopping layer pattern is removed by performing a dry etching process.
- 15. The method as claimed in claim 11, wherein the second stopping layer pattern is removed by performing a wet etching process using a chemical having a selectivity more than 10:1 between the second and first stopping layers.
- 16. The method as claimed in claim 15, wherein, when the second stopping layer includes silicon oxynitride, the second stopping layer pattern is selectively removed by using a mixture including H₂O₂, HF, and deionized water.
- 17. The method as claimed in claim 15, wherein, when the second stopping layer includes polysilicon, the second stopping layer pattern is selectively removed by using a polysilicon etchant.

18. The method as claimed in claim 11, wherein the first stopping layer pattern is removed by performing a wet etching process.